

# NOTICE

GuideStar has been informed by the IRS of processing errors on IRS Forms 990 filed electronically between January 1, 2009, and December 3, 2010, for form year 2008. These processing errors resulted in inaccurate data appearing on the scanned images of the affected returns that are posted on GuideStar and do not reflect the information filed with the IRS.

These errors include:

- Part III, line 1, organization's mission description—may not reflect what was originally submitted by the nonprofit organization.
- Part VIII, line 8a, gross income for special events—values may have been transposed.
- Part IX, line 7c, other salaries and wages, management and general expenses—may show a blank where a value was originally reported.
- Schedule D, Part V, line 3a(ii), endowment funds and possession by related organizations—checkbox values may have been transposed.

GuideStar is working with the IRS to obtain a corrected copy of its form year 2008 Form 990. GuideStar will replace this Form 990 if, and when, the accurate return is made available from the IRS.

For more information, please visit <http://www2.guidestar.org/rxg/help/form-year-2008-returns.aspx>



Form 990  
2008Open to Public  
InspectionDepartment of the Treasury  
Internal Revenue Service

# Return of Organization Exempt From Income Tax

**Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except black lung benefit trust or private foundation)**

► The organization may have to use a copy of this return to satisfy state reporting requirements

**A For the 2008 calendar year, or tax year beginning 10-01-2008 and ending 09-30-2009**

<b>B Check if applicable</b> <input type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Termination <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	<b>Please use IRS label or print or type. See Specific Instructions.</b>	<b>C Name of organization</b> NORDIC SKIING ASSOC OF ANCHORAGE		<b>D Employer identification number</b> 23-7232617	
		<b>Doing Business As</b>		<b>E Telephone number</b> (907) 276-7609	
		Number and street (or P O box if mail is not delivered to street address) 203 WEST 15TH AVENUE		Room/suite	
		City or town, state or country, and ZIP + 4 ANCHORAGE, AK 99501		<b>G Gross receipts</b> \$ 952,870	
		<b>F Name and address of Principal Officer</b> JEFF SCOTT 203 WEST 15TH AVE 204 ANCHORAGE, AK 99501		<b>H(a) Is this a group return for affiliates?</b> <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	
<b>I Tax-exempt status</b> <input checked="" type="checkbox"/> 501(c) (3) (insert no) <input type="checkbox"/> 4947(a)(1) or <input type="checkbox"/> 527		<b>H(b) Are all affiliates included?</b> <input type="checkbox"/> Yes <input type="checkbox"/> No <small>(If "No," attach a list. See instructions.)</small>			
<b>J Web site:</b> ► www.anchoragenordicski.com		<b>H(c) Group Exemption Number</b> ►			
<b>K Type of organization</b> <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> trust <input type="checkbox"/> association <input type="checkbox"/> other ►		<b>L Year of Formation</b> 1964		<b>M State of legal domicile</b> AK	

**Part I Summary**

1	Briefly describe the organization's mission or most significant activities  NORDIC SKIING ASSOCIATION OF ANCHORAGE (NSAA) IS DEDICATED TO PROMOTING ALL FORMS OF NORDIC SKIING AS A HEALTHY FORM OF INDIVIDUAL AND FAMILY ACTIVITY SEE ATTACHED STATEMENT FOR ADDITIONAL DETAILS						
2	Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its assets						
3	Number of voting members of the governing body (Part VI, line 1a) . . . . .					3	7
4	Number of independent voting members of the governing body (Part VI, line 1b) . . . . .					4	6
5	Total number of employees (Part V, line 2a) . . . . .					5	132
6	Total number of volunteers (estimate if necessary) . . . . .					6	670
7a	Total gross unrelated business revenue from Part VIII, line 12, column (C) . . .					7a	7,622
b	Net unrelated business taxable income from Form 990-T, line 34 . . .					7b	

Revenue						<b>Prior Year</b>	<b>Current Year</b>
8	Contributions and grants (Part VIII, line 1h) . . . . .					390,490	362,779
9	Program service revenue (Part VIII, line 2g) . . . . .					599,403	569,733
10	Investment income (Part VIII, column (A), lines 3, 4, and 7d) . . . . .					13,148	2,627
11	Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)						15,767
12	Total revenue—add lines 8 through 11 (must equal Part VIII, column (A), line 12)					1,003,041	950,906

Expenses						<b>Prior Year</b>	<b>Current Year</b>
13	Grants and similar amounts paid (Part IX, column (A), lines 1-3)					118,752	55,500
14	Benefits paid to or for members (Part IX, column (A), line 4)						0
15	Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)					341,732	374,894
16a	Professional fundraising fees (Part IX, column (A), line 11e)						0
b	(Total fundraising expenses, Part IX, column (D), line 25 0 _____)						
17	Other expenses (Part IX, column (A), lines 11a-11d, 11f-24f)					624,619	660,341
18	Total expenses—add lines 13-17 (must equal Part IX, line 25, column (A))					1,085,103	1,090,735
19	Revenue less expenses Subtract line 18 from line 12					-82,062	-139,829

Net Assets or Fund Balances						<b>Beginning of Year</b>	<b>End of Year</b>
20	Total assets (Part X, line 16)					726,286	586,539
21	Total liabilities (Part X, line 26)					32,908	33,027
22	Net assets or fund balances Subtract line 21 from line 20					693,378	553,512

**Part II Signature Block**

Please Sign Here	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge					<b>Date</b>
	 ***** Signature of officer  JEFF SCOTT PRESIDENT Type or print name and title					2010-04-26

Paid Preparer's Use Only	Preparer's signature ► BILLIE DEVORE	Date 2010-04-26	Check if self-employed ► <input checked="" type="checkbox"/>	Preparer's PTIN (See Gen Inst )		
	Firm's name (or yours if self-employed), address, and ZIP + 4 ► BILLIE DEVORE CPA 203 W 15TH AVE STE 201 ANCHORAGE, AK 99501			EIN ►		
				Phone no ► (907) 272-3727		

May the IRS discuss this return with the preparer shown above? (See instructions) . . . . .  Yes  No

**Part III Statement of Program Service Accomplishments** (See the instructions.)

- 1** Briefly describe the organization's mission

Nordic Skiing Association of Anchorage

- 2** Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?  Yes  No

If "Yes," describe these new services on Schedule O

- 3** Did the organization cease conducting or make significant changes in how it conducts any program services?  Yes  No

If "Yes," describe these changes on Schedule O

- 4** Describe the exempt purpose achievements for each of the organization's three largest program services by expenses  
Section 501(c)(3) and (4) organizations and 4947(a)(1) trusts are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported

**4a** (Code ) (Expenses \$ 516,273 including grants of \$ ) (Revenue \$ 122,117 )  
PUBLIC TRAIL MAINTENANCE SEE ATTACHED STATEMENT

**4b** (Code ) (Expenses \$ 186,192 including grants of \$ 4,750 ) (Revenue \$ 234,898 )  
HOST NORDIC SKI COMPETITIONS SEE ATTACHED STATEMENT

**4c** (Code ) (Expenses \$ 125,148 including grants of \$ 50,750 ) (Revenue \$ 112,841 )  
HOST WINTER FAMILY EVENTS SEE ATTACHED STATEMENT

(Code ) (Expenses \$ 118,730 including grants of \$ ) (Revenue \$ 88,579 )  
AN IMPORTANT MISSION OF NSAA IS ATHLETE DEVELOPMENT CLOSE TO 600 YOUTH, AGES 6-14, PARTICIPATED IN JUNIOR NORDIC, A LEARN-TO-SKI PROGRAM AGES 6-14, PARTICIPATED IN JUNIOR NORDIC, A LEARN-TO-SKI PROGRAM AGES 6-14, PARTICIPATED IN JUNIOR NORDIC, A LEARN-TO-SKI PROGRAM AGES 6-14, PARTICIPATED IN JUNIOR NORDIC, A LEARN-TO-SKI PROGRAM AGES 6-14, PARTICIPATED IN JUNIOR NORDIC, A LEARN-TO-SKI PROGRAM AGES 6-14, PARTICIPATED IN JUNIOR NORDIC, A LEARN-TO-SKI PROGRAM

(Code ) (Expenses \$ 28,093 including grants of \$ ) (Revenue \$ 11,298 )  
AN IMPORTANT FUNCTION OF NSAA IS SKIER EDUCATION NSAA MAINTAINS AN ACTIVE WEBSITE, TELEPHONE HOT LINE AND MAINTAINS AN ACTIVE WEBSITE, TELEPHONE HOT LINE AND MAINTAINS AN ACTIVE WEBSITE, TELEPHONE HOT LINE AND MAINTAINS AN ACTIVE WEBSITE, TELEPHONE HOT LINE AND

**4d** Other program services (Describe in Schedule O)  
(Expenses \$ 146,823 including grants of \$ ) (Revenue \$ 99,877 )

**4e** Total program service expenses \$ 974,436 Must equal Part IX, Line 25, column (B).

**Part IV Checklist of Required Schedules**

- 1** Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A . . . . .
- 2** Is the organization required to complete Schedule B, Schedule of Contributors? . . . . .
- 3** Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I . . . . .
- 4** Section 501(c)(3) organizations Did the organization engage in lobbying activities? If "Yes," complete Schedule C, Part II . . . . .
- 5** Section 501(c)(4), 501(c)(5), and 501(c)(6) organizations Is the organization subject to the section 6033(e) notice and reporting requirement and proxy tax? If "Yes," complete Schedule C, Part III . . . . .
- 6** Did the organization maintain any donor advised funds or any accounts where donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I . . . . .
- 7** Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas or historic structures? If "Yes," complete Schedule D, Part II . . . . .
- 8** Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III . . . . .
- 9** Did the organization report an amount in Part X, line 21, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV . . . . .
- 10** Did the organization hold assets in term, permanent, or quasi-endowments? If "Yes," complete Schedule D, Part V . . . . .
- 11** Did the organization report an amount in Part X, lines 10, 12, 13, 15, or 25? If "Yes," complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable . . . . .
- 12** Did the organization receive an audited financial statement for the year for which it is completing this return that was prepared in accordance with GAAP? If "Yes," complete Schedule D, Parts XI, XII, and XIII . . . . .
- 13** Is the organization a school as described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E . . . . .
- 14a** Did the organization maintain an office, employees, or agents outside of the U.S.? . . . . .
- b** Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, and program service activities outside the U.S.? If "Yes," complete Schedule F, Part I . . . . .
- 15** Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or assistance to any organization or entity located outside the United States? If "Yes," complete Schedule F, Part II . . . . .
- 16** Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or assistance to individuals located outside the United States? If "Yes," complete Schedule F, Part III . . . . .
- 17** Did the organization report more than \$15,000 on Part IX, column (A), line 11e? If "Yes," complete Schedule G, Part I . . . . .
- 18** Did the organization report more than \$15,000 total on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II . . . . .
- 19** Did the organization report more than \$15,000 on Part VIII, line 9a? If "Yes," complete Schedule G, Part III . . . . .
- 20** Did the organization operate one or more hospitals? If "Yes," complete Schedule H . . . . .
- 21** Did the organization report more than \$5,000 on Part IX, column (A), line 1? If "Yes," complete Schedule I, Parts I and II . . . . .
- 22** Did the organization report more than \$5,000 on Part IX, column (A), line 2? If "Yes," complete Schedule I, Parts I and III . . . . .
- 23** Did the organization answer "Yes" to Part VII, Section A, questions 3, 4, or 5? If "Yes," complete Schedule J . . . . .
- 24a** Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? If "Yes," answer questions 24b-24d and complete Schedule K. If "No," go to question 25 . . . . .
- b** Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? . . . . .
- c** Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? . . . . .
- d** Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? . . . . .
- 25a** Section 501(c)(3) and 501(c)(4) organizations Did the organization engage in an excess benefit transaction with a disqualified person during the year? If "Yes," complete Schedule L, Part I . . . . .
- b** Did the organization become aware that it had engaged in an excess benefit transaction with a disqualified person from a prior year? If "Yes," complete Schedule L, Part I . . . . .
- 26** Was a loan to or by a current or former officer, director, trustee, key employee, highly compensated employee, or disqualified person outstanding as of the end of the organization's tax year? If "Yes," complete Schedule L, Part II . . . . .
- 27** Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, or substantial contributor, or to a person related to such an individual? If "Yes," complete Schedule L, Part III . . . . .

	<b>Yes</b>	<b>No</b>
<b>1</b>	Yes	
<b>2</b>	Yes	
<b>3</b>		No
<b>4</b>		No
<b>5</b>		
<b>6</b>		No
<b>7</b>		No
<b>8</b>		No
<b>9</b>		No
<b>10</b>		No
<b>11</b>	Yes	
<b>12</b>		No
<b>13</b>		No
<b>14a</b>		No
<b>14b</b>		No
<b>15</b>		No
<b>16</b>		No
<b>17</b>		No
<b>18</b>		No
<b>19</b>		No
<b>20</b>		No
<b>21</b>	Yes	
<b>22</b>		No
<b>23</b>		No
<b>24a</b>		No
<b>24b</b>		
<b>24c</b>		
<b>24d</b>		
<b>25a</b>		No
<b>25b</b>		No
<b>26</b>		No
<b>27</b>		No

**Part IV Checklist of Required Schedules (Continued)**

- 28** During the tax year, did any person who is a current or former officer, director, trustee, or key employee
- a** Have a direct business relationship with the organization (other than as an officer, director, trustee, or employee), or an indirect business relationship through ownership of more than 35% in another entity (individually or collectively with other person(s) listed in Part VII, Section A)? If "Yes," complete Schedule L, Part IV . . . . .
  - b** Have a family member who had a direct or indirect business relationship with the organization? If "Yes," complete Schedule L, Part IV . . . . .
  - c** Serve as an officer, director, trustee, key employee, partner, or member of an entity (or a shareholder of a professional corporation) doing business with the organization? If "Yes," complete Schedule L, Part IV . . . . .
- 29** Did the organization receive more than \$25,000 in non-cash contributions? If "Yes," complete Schedule M . . . . .
- 30** Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? If "Yes," complete Schedule M . . . . .
- 31** Did the organization liquidate, terminate, or dissolve and cease operations? If "Yes," complete Schedule N, Part I . . . . .
- 32** Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? If "Yes," complete Schedule N, Part II . . . . .
- 33** Did the organization own 100% of an entity disregarded as separate from the organization under Regulations section 301 7701-2 and 301 7701-3? If "Yes," complete Schedule R, Part I . . . . .
- 34** Was the organization related to any tax-exempt or taxable entity? If "Yes," complete Schedule R, Parts II, III, IV, and V, line 1 . . . . .
- 35** Is any related organization a controlled entity within the meaning of section 512(b)(13)? If "Yes," complete Schedule R, Part V, line 2 . . . . .
- 36** 501(c)(3) organizations Did the organization make any transfers to an exempt non-charitable related organization? If "Yes," complete Schedule R, Part V, line 2 . . . . .
- 37** Did the organization conduct more than 5 percent of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? If "Yes," complete Schedule R, Part VI . . . . .

	<b>Yes</b>	<b>No</b>
<b>28a</b>		No
<b>28b</b>		No
<b>28c</b>		No
<b>29</b>		No
<b>30</b>		No
<b>31</b>		No
<b>32</b>		No
<b>33</b>		No
<b>34</b>		No
<b>35</b>		No
<b>36</b>		No
<b>37</b>		No

**Part V Statements Regarding Other IRS Filings and Tax Compliance**

		Yes	No
<b>1a</b>	Enter the number reported in Box 3 of Form 1096, <i>Annual Summary and Transmittal of U.S. Information Returns</i> . Enter -0- if not applicable	<b>1a</b> 8	
<b>1b</b>	Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable	<b>1b</b> 0	
<b>1c</b>	Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?	Yes	
<b>2a</b>	Enter the number of employees reported on Form W-3, <i>Transmittal of Wage and Tax Statements</i> filed for the calendar year ending with or within the year covered by this return	<b>2a</b> 132	
<b>2b</b>	If at least one is reported in 2a, did the organization file all required federal employment tax returns? <i>Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file this return.</i>	Yes	
<b>3a</b>	Did the organization have unrelated business gross income of \$1,000 or more during the year covered by this return?		
<b>3b</b>	If "Yes," has it filed a Form 990-T for this year? <i>If "No," provide an explanation in Schedule O</i>	Yes	
<b>4a</b>	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)?	Yes	
<b>4b</b>	If "Yes," enter the name of the foreign country _____ See the instructions for exceptions and filing requirements for <b>Form TD F 90-22.1, Report of Foreign Bank and Financial Accounts</b> .		
<b>5a</b>	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year?	No	
<b>5b</b>	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction?	No	
<b>5c</b>	If "Yes," to 5a or 5b, did the organization file Form 8886-T, <i>Disclosure by Tax-Exempt Entity Regarding Prohibited Tax Shelter Transaction</i> ?		
<b>6a</b>	Did the organization solicit any contributions that were not tax deductible?	No	
<b>6b</b>	If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible?		
<b>7</b>	<i>Organizations that may receive deductible contributions under section 170(c).</i>		
<b>7a</b>	Did the organization provide goods or services in exchange for any quid pro quo contribution of \$75 or more?	No	
<b>7b</b>	If "Yes," did the organization notify the donor of the value of the goods or services provided?		
<b>7c</b>	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282?	No	
<b>7d</b>	If "Yes," indicate the number of Forms 8282 filed during the year		
<b>7e</b>	Did the organization, during the year, receive any funds, directly or indirectly, to pay premiums on a personal benefit contract?	No	
<b>7f</b>	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract?	No	
<b>7g</b>	For all contributions of qualified intellectual property, did the organization file Form 8899 as required?	No	
<b>7h</b>	For contributions of cars, boats, airplanes, and other vehicles, did the organization file a Form 1098-C as required?		
<b>8</b>	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds and section 509(a)(3) supporting organizations.</i> Did the supporting organization, or a fund maintained by a sponsoring organization, have excess business holdings at any time during the year?	No	
<b>9</b>	<i>Section 501(c)(3) and other sponsoring organizations maintaining donor advised funds.</i>		
<b>9a</b>	Did the organization make any taxable distributions under section 4966?	No	
<b>9b</b>	Did the organization make a distribution to a donor, donor advisor, or related person?	No	
<b>10</b>	<i>Section 501(c)(7) organizations.</i> Enter		
<b>10a</b>	Initiation fees and capital contributions included on Part VIII, line 12		
<b>10b</b>	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities		
<b>11</b>	<i>Section 501(c)(12) organizations</i> Enter		
<b>11a</b>	Gross income from members or shareholders		
<b>11b</b>	Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them)		
<b>12a</b>	<i>Section 4947(a)(1) non-exempt charitable trusts.</i> Is the organization filing Form 990 in lieu of Form 1041?		
<b>12b</b>	If "Yes," enter the amount of tax-exempt interest received or accrued during the year		

**Part VI Governance, Management, and Disclosure (Sections A, B, and C request information about policies not required by the Internal Revenue Code.)**
**Section A. Governing Body and Management**

For each "Yes" response to lines 2-7 below, and for a "No" response to lines 8 or 9b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

- |                                                                                                                                                                                                                                        | Yes | No  |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| <b>1a</b> Enter the number of voting members of the governing body . . .                                                                                                                                                               | 1a  | 7   |
| <b>b</b> Enter the number of voting members that are independent . . .                                                                                                                                                                 | 1b  | 6   |
| <b>2</b> Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? . . . . .                                               | 2   | No  |
| <b>3</b> Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? . . . . . | 3   | No  |
| <b>4</b> Did the organization make any significant changes to its organizational documents since the prior Form 990 was filed? . . . . .                                                                                               | 4   | No  |
| <b>5</b> Did the organization become aware during the year of a material diversion of the organization's assets? . . . . .                                                                                                             | 5   | Yes |
| <b>6</b> Does the organization have members or stockholders? . . . . .                                                                                                                                                                 | 6   | Yes |
| <b>7a</b> Does the organization have members, stockholders, or other persons who may elect one or more members of the governing body? . . . . .                                                                                        | 7a  | Yes |
| <b>b</b> Are any decisions of the governing body subject to approval by members, stockholders, or other persons? . . . . .                                                                                                             | 7b  | No  |
| <b>8</b> Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following                                                                                              |     |     |
| <b>a</b> the governing body? . . . . .                                                                                                                                                                                                 | 8a  | Yes |
| <b>b</b> each committee with authority to act on behalf of the governing body? . . . . .                                                                                                                                               | 8b  | Yes |
| <b>9a</b> Does the organization have local chapters, branches, or affiliates? . . . . .                                                                                                                                                | 9a  | No  |
| <b>b</b> If "Yes," does the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with those of the organization? . . . . .  | 9b  |     |
| <b>10</b> Was a copy of the Form 990 provided to the organization's governing body before it was filed? All organizations must describe in Schedule O the process, if any, the organization uses to review the Form 990 . . . . .      | 10  | Yes |
| <b>11</b> Is there any officer, director or trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O . . . . .     | 11  | No  |

**Section B. Policies**

- |                                                                                                                                                                                                                                                                                                                   | Yes | No  |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----|-----|
| <b>12a</b> Does the organization have a written conflict of interest policy? If "No", go to line 13 . . . . .                                                                                                                                                                                                     | 12a | Yes |
| <b>b</b> Are officers, directors or trustees, and key employees required to disclose annually interests that could give rise to conflicts? . . . . .                                                                                                                                                              | 12b | Yes |
| <b>c</b> Does the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this is done . . . . .                                                                                                                                             | 12c | Yes |
| <b>13</b> Does the organization have a written whistleblower policy? . . . . .                                                                                                                                                                                                                                    | 13  | Yes |
| <b>14</b> Does the organization have a written document retention and destruction policy? . . . . .                                                                                                                                                                                                               | 14  | Yes |
| <b>15</b> Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision                                                                                     |     |     |
| <b>a</b> The organization's CEO, Executive Director, or top management official? . . . . .                                                                                                                                                                                                                        | 15a | Yes |
| <b>b</b> Other officers or key employees of the organization? . . . . .                                                                                                                                                                                                                                           | 15b | Yes |
| Describe the process in Schedule O                                                                                                                                                                                                                                                                                |     |     |
| <b>16a</b> Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? . . . . .                                                                                                                                        | 16a | No  |
| <b>b</b> If "Yes," has the organization adopted a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable Federal tax law, and taken steps to safeguard the organization's exempt status with respect to such arrangements? . . . . . | 16b |     |

**Section C. Disclosure**

- 17** List the States with which a copy of this Form 990 is required to be filed AK
- 18** Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c) (3)s only) available for public inspection. Indicate how you make these available. Check all that apply  
 own website  another's website  upon request
- 19** Describe in Schedule O whether (and if so, how), the organization makes its governing documents, conflict of interest policy, and financial statements available to the public. See Additional Data Table
- 20** State the name, physical address, and telephone number of the person who possesses the books and records of the organization  
DIANE MOXNESS NSAA  
203 W 15TH AVE 204  
ANCHORAGE, AK 99501  
(907) 276-7609

## **Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors**

**Section A Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees**

**1a** Complete this table for all persons required to be listed. Use Schedule J-2 if additional space is needed.

\* List all of the organization's **current** officers, directors, trustees (whether individuals or organizations) and key employees regardless of amount of compensation, and current key employees Enter -0- in columns (D), (E), and (F) if no compensation was paid

\* List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

\* List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

\* List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

Check this box if the organization did not compensate any officer, director, trustee or key employee.

**Part VII** **Continued**

**2** Total number of individuals (including those in 1a) who received more than \$100,000 in reportable compensation from the organization ►0

	<b>Yes</b>	<b>No</b>
<b>3</b> Did the organization list any <b>former</b> officer, director or trustee, key employee, or highest compensated employee on line 1a? If "Yes," complete Schedule J for such individual . . . . .	<b>3</b>	No
<b>4</b> For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? If "Yes," complete Schedule J for such individual . . . . .	<b>4</b>	No
<b>5</b> Did any person listed on line 1a receive or accrue compensation from any unrelated organization for services rendered to the organization? If "Yes," complete Schedule J for such person . . . . .	<b>5</b>	No

## **Section B. Independent Contractors**

- 1** Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization

**Part  
VIII****Statement of Revenue**

		<b>(A)</b> Total Revenue	<b>(B)</b> Related or Exempt Function Revenue	<b>(C)</b> Unrelated Business Revenue	<b>(D)</b> Revenue Excluded from Tax under IRC 512, 513, or 514
<b>Contributions, gifts, grants and other similar amounts</b>	<b>1a</b> Federated campaigns . . . <b>1a</b>				
	<b>b</b> Membership dues . . . . <b>1b</b>	47,310			
	<b>c</b> Fundraising events . . . . <b>1c</b>	3,456			
	<b>d</b> Related organizations . . . <b>1d</b>				
	<b>e</b> Government grants (contributions) <b>1e</b>				
	<b>f</b> All other contributions, gifts, grants, and similar amounts not included above <b>1f</b>	312,013			
	<b>g</b> Noncash contributions included in lines 1a-1f \$ <b>2,800</b>				
	<b>h</b> <b>Total (Add lines 1a-1f)</b> . . . . . <b>►</b>	362,779			
<b>Program Service Revenue</b>		<b>Business Code</b>			
	<b>2a</b> Host Nordic Ski Competitions	711,300	234,898	234,898	
	<b>b</b> Public Trails Maintenance	711,300	122,117	122,117	
	<b>c</b> Host Winter Family Events	711,300	112,841	112,841	
	<b>d</b> Athlete Development	711,300	88,579	88,579	
	<b>e</b> Ski Education	611,710	11,298	3,676	7,622
	<b>f</b> All other program service revenue				
	<b>g</b> <b>Total. Add lines 2a-2f</b> . . . . . <b>►</b>	\$ 569,733			
<b>3</b> Investment income (including dividends, interest other similar amounts) . . . . . <b>►</b>		2,773	2,773		
<b>4</b> Income from investment of tax-exempt bond proceeds . . . . . <b>►</b>					
<b>5</b> Royalties . . . . .					
	(i) Real	(ii) Personal			
<b>6a</b> Gross Rents					
<b>b</b> Less rental expenses					
<b>c</b> Rental income or (loss)					
<b>d</b> Net rental income or (loss) . . . . . <b>►</b>					
	(i) Securities	(ii) Other			
<b>7a</b> Gross amount from sales of assets other than inventory	800				
<b>b</b> Less cost or other basis and sales expenses	946				
<b>c</b> Gain or (loss)	-146				
<b>d</b> Net gain or (loss) . . . . . <b>►</b>		-146	-146		
<b>8a</b> Gross income from fundraising events (not including \$ 2,640 of contributions reported on line 1c) See Part IV, line 18 Attach Schedule G if total exceeds \$15,000 . . . . . <b>a</b>					
<b>b</b> Less direct expenses . . . <b>b</b>	1,018				
<b>c</b> Net income or (loss) from fundraising events . . . . . <b>►</b>		1,622	1,622		
<b>9a</b> Gross income from gaming activities See part IV, line 19 Complete Schedule G if total exceeds \$15,000					
<b>a</b>					
<b>b</b> Less direct expenses . . . <b>b</b>					
<b>c</b> Net income or (loss) from gaming activities . . . . . <b>►</b>					
<b>10a</b> Gross sales of inventory, less returns and allowances . . . . . <b>a</b>					
<b>b</b> Less cost of goods sold . . . <b>b</b>					
<b>c</b> Net income or (loss) from sales of inventory . . . . . <b>►</b>					
Miscellaneous Revenue	<b>Business Code</b>				
<b>11a</b> Map and Calendar Sales	711,300	14,145	14,145		
<b>b</b>					
<b>c</b>					
<b>d</b> All other revenue					
<b>e</b> <b>Total. Add lines 11a-11d</b> . . . . . <b>►</b>	\$ 14,145				
<b>12</b> <b>Total Revenue.</b> Add lines 1h, 2g, 3, 4, 5, 6d, 7d, 8c, 9c, 10c, and 11e . . . . . <b>►</b>	950,906	580,505	7,622		

**Part IX Statement of Functional Expenses****Section 501(c)(3) and 501(c)(4) organizations must complete all columns.****All other organizations must complete column (A) but are not required to complete columns (B), (C), and (D).**

<b>Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.</b>	<b>(A) Total expenses</b>	<b>(B) Program service expenses</b>	<b>(C) Management and general expenses</b>	<b>(D) Fundraising expenses</b>
<b>1 Grants and other assistance to governments and organizations in the U S See Part IV, line 21</b>	55,500	55,500		
<b>2 Grants and other assistance to individuals in the U S See Part IV, line 22</b>				
<b>3 Grants and other assistance to governments, organizations and individuals outside the U S See Part IV, lines 15 and 16</b>				
<b>4 Benefits paid to or for members</b>				
<b>5 Compensation of current officers, directors, trustees, and key employees . . . . .</b>	27,665	11,000	16,665	0
<b>6 Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) . . . . .</b>				
<b>7 Other salaries and wages</b>	311,834	279,290		0
<b>8 Pension plan contributions (include section 401(k) and section 403(b) employer contributions) . . . . .</b>				
<b>9 Other employee benefits . . . . .</b>	8,547	8,547	0	0
<b>10 Payroll taxes . . . . .</b>	26,848	22,999	3,849	0
<b>11 Fees for services (non-employees)</b>				
<b>a Management . . . . .</b>	1,380	1,380	0	0
<b>b Legal . . . . .</b>	5,876	0	5,876	0
<b>c Accounting . . . . .</b>	900	0	900	0
<b>d Lobbying . . . . .</b>				
<b>e Professional fundraising See Part IV, line 17 . . .</b>				
<b>f Investment management fees . . . . .</b>				
<b>g Other . . . . .</b>	23,838	23,838	0	0
<b>12 Advertising and promotion . . . . .</b>	2,292	132	2,160	0
<b>13 Office expenses . . . . .</b>	26,357	12,480	13,877	0
<b>14 Information technology . . . . .</b>	11,986	9,783	2,203	0
<b>15 Royalties . . . . .</b>				
<b>16 Occupancy . . . . .</b>	28,211	15,429	12,782	0
<b>17 Travel . . . . .</b>	9,168	9,168	0	0
<b>18 Payments of travel or entertainment expenses for any Federal, state or local public officials . . . . .</b>				
<b>19 Conferences, conventions and meetings . . . . .</b>	943	0	943	0
<b>20 Interest . . . . .</b>				
<b>21 Payments to affiliates . . . . .</b>				
<b>22 Depreciation, depletion, and amortization . . . . .</b>	126,052	125,026	1,026	0
<b>23 Insurance . . . . .</b>	68,595	62,325	6,270	0
<b>24 Other expenses—Itemize expenses not covered above (Expenses grouped together and labeled miscellaneous may not exceed 5% of total expenses shown on line 25 below )</b>				
<b>a US Championship Expenses</b>	64,938	64,938	0	0
<b>b Trail equipment maintenance</b>	49,799	49,799	0	0
<b>c Trail expenses-fuel</b>	47,467	47,467	0	0
<b>d Ski train expenses</b>	46,605	46,605	0	0
<b>e Tour of Anchorage expenses</b>	41,153	41,153	0	0
<b>f All other expenses</b>	104,781	87,577	17,204	0
<b>25 Total functional expenses. Add lines 1 through 24f</b>	1,090,735	974,436	116,299	0
<b>26 Joint Costs. Check <input type="checkbox"/> if following SOP 98-2 Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation</b>				

**Part X Balance Sheet**

Assets

Liabilities

Net Assets or Fund Balances

		(A) Beginning of year		(B) End of year
1	Cash—non-interest-bearing . . . . .	234,160	<b>1</b>	214,365
2	Savings and temporary cash investments . . . . .		<b>2</b>	
3	Pledges and grants receivable, net . . . . .		<b>3</b>	
4	Accounts receivable, net . . . . .		<b>4</b>	
5	Receivables from current and former officers, directors, trustees, key employees or other related parties <i>Complete Part II of Schedule L</i> . . . . .		<b>5</b>	
6	Receivables from other disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B) <i>Complete Part II of Schedule L</i> . . . . .		<b>6</b>	
7	Notes and loans receivable, net . . . . .		<b>7</b>	
8	Inventories for sale or use . . . . .		<b>8</b>	
9	Prepaid expenses and deferred charges . . . . .		<b>9</b>	
10a	Land, buildings, and equipment cost basis	<b>10a</b>	1,214,578	
b	Less accumulated depreciation <i>Complete Part VI of Schedule D</i> . . . . .	<b>10b</b>	842,404	492,126 <b>10c</b> 372,174
11	Investments—publicly traded securities . . . . .		<b>11</b>	
12	Investments—other securities See Part IV, line 11 <i>Complete Part VII of Schedule D</i> . . . . .		<b>12</b>	
13	Investments—program-related See Part IV, line 11 <i>Complete Part VIII of Schedule D</i> . . . . .		<b>13</b>	
14	Intangible assets . . . . .		<b>14</b>	
15	Other assets See Part IV, line 11 <i>Complete Part IX of Schedule D</i> . . . . .		<b>15</b>	
16	<b>Total assets.</b> Add lines 1 through 15 (must equal line 34)		726,286	<b>16</b> 586,539
17	Accounts payable and accrued expenses . . . . .		<b>17</b>	
18	Grants payable . . . . .		<b>18</b>	
19	Deferred revenue . . . . .		32,908	<b>19</b> 33,027
20	Tax-exempt bond liabilities . . . . .		<b>20</b>	
21	Escrow account liability <i>Complete Part IV of Schedule D</i> . . . . .		<b>21</b>	
22	Payable to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons <i>Complete Part II of Schedule L</i> . . . . .		<b>22</b>	
23	Secured mortgages and notes payable to unrelated third parties . . . . .		<b>23</b>	
24	Unsecured notes and loans payable . . . . .		<b>24</b>	
25	Other liabilities <i>Complete Part X of Schedule D</i> . . . . .		<b>25</b>	
26	<b>Total liabilities.</b> Add lines 17 through 25 . . . . .		32,908	<b>26</b> 33,027
<b>Organizations that follow SFAS 117, check here ► <input type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34.</b>				
27	Unrestricted net assets . . . . .		<b>27</b>	
28	Temporarily restricted net assets . . . . .		<b>28</b>	
29	Permanently restricted net assets . . . . .		<b>29</b>	
<b>Organizations that do not follow SFAS 117, check here ► <input checked="" type="checkbox"/> and complete lines 30 through 34.</b>				
30	Capital stock or trust principal, or current funds . . . . .		<b>30</b>	
31	Paid-in or capital surplus, or land, building or equipment fund . . . . .		<b>31</b>	
32	Retained earnings, endowment, accumulated income, or other funds . . . . .		693,378	<b>32</b> 553,512
33	Total net assets or fund balances . . . . .		693,378	<b>33</b> 553,512
34	Total liabilities and net assets/fund balances . . . . .		726,286	<b>34</b> 586,539

**Part XI Financial Statements and Reporting**

- 1 Accounting method used to prepare the Form 990  cash  accrual  other
- 2a Were the organization's financial statements compiled or reviewed by an independent accountant? . . . . .
- b Were the organization's financial statements audited by an independent accountant? . . . . .
- c If "Yes" to lines 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? . . . . .
- 3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? . . . . .
- b If "Yes," did the organization undergo the required audit or audits? . . . . .

	Yes	No
2a		No
2b		No
2c		
3a		No
3b		

**SCHEDULE A**  
**(Form 990 or 990EZ)****Public Charity Status and Public Support****2008**Department of the Treasury  
Internal Revenue Service**To be completed by all section 501(c)(3) organizations and section 4947(a)(1)  
nonexempt charitable trusts.****Attach to Form 990 or Form 990-EZ. See separate instructions.****Open to Public  
Inspection****Name of the organization**

NORDIC SKIING ASSOC OF ANCHORAGE

**Employer identification number**

23-7232617

**Part I Reason for Public Charity Status** (to be completed by all organizations) (See Instructions)

The organization is not a private foundation because it is (Please check only one organization)

- 1  A church, convention of churches, or association of churches described in **Section 170(b)(1)(A)(i)**.
- 2  A school described in **Section 170(b)(1)(A)(ii)**. (Attach Schedule E )
- 3  A hospital or a cooperative hospital service organization described in **Section 170(b)(1)(A)(iii)**. (Attach Schedule H )
- 4  A medical research organization operated in conjunction with a hospital described in **Section 170(b)(1)(A)(iii)**. Enter the hospital's name, city, and state
- 5  An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **Section 170(b)(1)(A)(iv)**. (Complete Part II )
- 6  A federal, state, or local government or governmental unit described in **Section 170(b)(1)(A)(v)**.
- 7  An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **Section 170(b)(1)(A)(vi)** (Complete Part II )
- 8  A community trust described in **Section 170(b)(1)(A)(vi)** (Complete Part II )
- 9  An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **Section 509(a)(2)**. (Complete Part III )
- 10  An organization organized and operated exclusively to test for public safety See **Section 509(a)(4)**. (See instructions )
- 11  An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **Section 509(a)(3)**. Check the box that describes the type of supporting organization and complete lines 11e through 11h
- e  By checking this box, I certify that the organization is not controlled directly or indirectly by one or more disqualified persons other than foundation managers and other than one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2)
- f  If the organization received a written determination from the IRS that it is a Type I, Type II or Type III supporting organization, check this box
- g  Since August 17, 2006, has the organization accepted any gift or contribution from any of the following persons?
- (i) a person who directly or indirectly controls, either alone or together with persons described in (ii) and (iii) below, the governing body of the the supported organization?
- (ii) a family member of a person described in (i) above?
- (iii) a 35% controlled entity of a person described in (i) or (ii) above?
- h  Provide the following information about the organizations the organization supports
- | Yes             | No |
|-----------------|----|
| <b>11g(i)</b>   |    |
| <b>11g(ii)</b>  |    |
| <b>11g(iii)</b> |    |

(i) Name of Supported Organization	(ii) EIN	(iii) Type of organization (described on lines 1- 9 above or IRC section <b>(See Instructions)</b> )	(iv) Is the organization in col (i) listed in your governing document?		(v) Did you notify the organization in col (i) of your support?		(vi) Is the organization in col (i) organized in the U S ?		(vii) Amount of support?
			Yes	No	Yes	No	Yes	No	
<b>Total</b>									

**Part II Support Schedule for Organizations Described in IRC 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)**  
 (Complete only if you checked the box on line 5, 7, or 8 of Part I.)
**Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")	230,913	377,401	280,199	390,490	362,779	1,641,782
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>4 Total.</b> Add line 1-3	230,913	377,401	280,199	390,490	362,779	1,641,782
5 The portion of total contribution by each person (other than a government unit or publicly supported organization) included on line 1 that exceed 2% of the amount shown on line 11, column (f)						
<b>6 Public Support</b> subtract line 5 from line 4						1,641,782

**Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
7 Amounts from line 4	230,913	16,715	280,199	390,490	362,779	1,641,782
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources	10,274	16,715	27,620	13,148	2,627	70,384
9 Net income from unrelated business activities, whether or not the business is regularly carried on						
10 Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV )						
<b>11 Total Support</b> (Add lines 7 through 10)						1,712,166
12 Gross receipts from related activities, etc (See instructions )					<b>12</b>	

**13 First Five Years.** If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and **stop here**

**Computation of Public Support Percentage**

14 Public Support Percentage for 2008 (line 6 column (f) divided by line 11 column (f))	<b>14</b>	<b>95.890 %</b>
15 Public Support Percentage for 2007 Schedule A, Part IV-A, line 26f	<b>15</b>	<b>95.550 %</b>
16a <b>33 1/3% Test - 2008.</b> If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b <b>33 1/3% Test - 2007.</b> If the organization did not check the box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
17a <b>10% Facts and Circumstances Test - 2008.</b> If the organization did not check a box on line 13, 16a, or 16b and line 14 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
b <b>10% Facts and Circumstances Test - 2007.</b> If the organization did not check a box on line 13, 16a, 16b, or 17a and line 15 is 10% or more, and if the organization meets the "facts and circumstances" test, check this box and <b>stop here</b> . Explain in Part IV how the organization meets the "facts and circumstances" test. The organization qualifies as a publicly supported organization		<input checked="" type="checkbox"/>
18 <b>Private Foundation.</b> If the organization did not check the box on line 13, 16a, 16b, 17a or 17b, check this box and see instructions		<input checked="" type="checkbox"/>

**Part III Support Schedule for Organizations Described in IRC 509(a)(2)**  
 (Complete only if you checked the box on line 9 of Part I.)
**Section A. Public Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
<b>6 Total</b> Add lines 1-5						
<b>7a</b> Amounts included on lines 1, 2, and 3 received from disqualified persons						
<b>b</b> Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of 1% of the total of lines 9, 10c, 11, and 12 for the year or \$5,000						
<b>c</b> Total of lines 7a and 7b						
<b>8 Public Support</b> (Subtract line 7c from line 6)						0

**Total Support**

Calendar year (or fiscal year beginning in)	(a) 2004	(b) 2005	(c) 2006	(d) 2007	(e) 2008	(f) Total
<b>9</b> Amounts from line 6						
<b>10a</b> Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources						
<b>b</b> Unrelated business taxable income (less section 511 taxes) from businesses acquired after 30 June, 1975						
<b>c</b> Add lines 10a and 10b						
<b>11</b> Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
<b>12</b> Other income Do not include gain or loss from the sale of capital assets (Explain in Part IV.)						
<b>13 Total Support</b> (Add lines 9, 10c, 11 and 12)						0
<b>14 First Five Years</b> If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a 501(c)(3) organization, check this box and <b>stop here</b>						

**Computation of Public Support Percentage**

<b>15</b> Public Support Percentage for 2008 (line 8 column (f) divided by line 13 column (f))	<b>15</b>	0 %
<b>16</b> Public Support Percentage for 2007 Schedule A, Part IV-A, line 27g	<b>16</b>	

**Computation of Investment Income Percentage**

<b>17</b> Investment Income Percentage for 2008 (line 10c column (f) divided by line 13 column (f))	<b>17</b>	0 %
<b>18</b> Investment Income Percentage from 2007 Schedule A, Part IV-A, line 27h	<b>18</b>	
<b>19a</b> <b>33 1/3% Tests - 2008.</b> If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization		
<b>b</b> <b>33 1/3% Tests - 2007.</b> If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and <b>stop here</b> . The organization qualifies as a publicly supported organization		
<b>20 Private Foundation</b> If the organization did not check a box on line 14, 19a or 19b, check this box and see instructions		



**Part IV Supplemental Information.** Complete this part to provide the information required by Part II, line 10; Part II, line 17a or 17b, or Part III, line 12. Provide and any other additional information. (see instructions)

Facts and Circumstances Test

**SCHEDULE D**  
(Form 990)**Supplemental Financial Statements****2008****Open to Public  
Inspection**Department of the Treasury  
Internal Revenue Service

► Attach to Form 990. To be completed by organizations that answered "Yes," to Form 990, Part IV, line 6, 7, 8, 9, 10, 11, or 12.

<b>Name of the organization</b> NORDIC SKIING ASSOC OF ANCHORAGE	<b>Employer identification number</b> 23-7232617
---------------------------------------------------------------------	-----------------------------------------------------

**Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.** Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate Contributions to (during year)		
3 Aggregate Grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?		<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds may be used only for charitable purposes and not for the benefit of the donor or donor advisor or other impermissible private benefit?		<input type="checkbox"/> Yes <input type="checkbox"/> No

**Part II Conservation Easements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply)	<input type="checkbox"/> Preservation of land for public use (e.g., recreation or pleasure) <input type="checkbox"/> Preservation of an historically important land area
	<input type="checkbox"/> Protection of natural habitat <input type="checkbox"/> Preservation of certified historic structure
	<input type="checkbox"/> Preservation of open space
2 Complete lines 2a-2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year	
a Total number of conservation easements	<b>Held at the End of the Year</b>
b Total acreage restricted by conservation easements	2a
c Number of conservation easements on a certified historic structure included in (a)	2b
d Number of conservation easements included in (c) acquired after 8/17/06	2c
	2d
3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the taxable year ►	
4 Number of states where property subject to conservation easement is located ►	
5 Does the organization have a written policy regarding the periodic monitoring, inspection, violations, and enforcement of the conservation easements it holds?	<input type="checkbox"/> Yes <input type="checkbox"/> No
6 Staff or volunteer hours devoted to monitoring, inspecting and enforcing easements during the year ►	
7 Amount of expenses incurred in monitoring, inspecting, and enforcing easements during the year ► \$	
8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and 170(h)(4)(B)(ii)?	<input type="checkbox"/> Yes <input type="checkbox"/> No
9 In Part XIV, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements	

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.**

Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a If the organization elected, as permitted under SFAS 116, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education or research in furtherance of public service, provide, in Part XIV, the text of the footnote to its financial statements that describes these items	
b If the organization elected, as permitted under SFAS 116, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items	
(i) Revenues included in Form 990, Part VIII, line 1	► \$
(ii) Assets included in Form 990, Part X	► \$
2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 relating to these items	
a Revenues included in Form 990, Part VIII, line 1	► \$
b Assets included in Form 990, Part X	► \$

**Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)**

- 3** Using the organization's accession and other records, check any of the following that are a significant use of its collection items (check all that apply)
- |                                                                                                                                                                                      |                                                                                                        |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| <b>a</b> <input type="checkbox"/> Public exhibition<br><b>b</b> <input type="checkbox"/> Scholarly research<br><b>c</b> <input type="checkbox"/> Preservation for future generations | <b>d</b> <input type="checkbox"/> Loan or exchange programs<br><b>e</b> <input type="checkbox"/> Other |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
- 4** Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIV
- 5** During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?  Yes  No

**Part IV Trust, Escrow and Custodial Arrangements.** Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a** Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?  Yes  No
- b** If "Yes," explain why in Part XIV and complete the following table
- |                                        | Amount |
|----------------------------------------|--------|
| <b>c</b> Beginning balance             |        |
| <b>d</b> Additions during the year     |        |
| <b>e</b> Distributions during the year |        |
| <b>f</b> Ending balance                |        |
- 2a** Did the organization include an amount on Form 990, Part X, line 21?  Yes  No
- b** If "Yes," explain the arrangement in Part XIV

**Part V Endowment Funds.** Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

	(a) Current Year	(b) Prior Year	(c) Two Years Back	(d) Three Years Back	(e) Four Years Back
<b>1a</b> Beginning of year balance . . . . .					
<b>b</b> Contributions . . . . .					
<b>c</b> Investment earnings or losses . . . . .					
<b>d</b> Grants or scholarships . . . . .					
<b>e</b> Other expenditures for facilities and programs . . . . .					
<b>f</b> Administrative expenses . . . . .					
<b>g</b> End of year balance . . . . .					

- 2** Provide the estimated percentage of the year end balance held as

- a** Board designated or quasi-endowment ►  
**b** Permanent endowment ►  
**c** Term endowment ►

- 3a** Are there endowment funds not in the possession of the organization that are held and administered for the organization by

- |                                                                                             |                                                          |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------|
| <b>(i)</b> unrelated organizations . . . . .<br><b>(ii)</b> related organizations . . . . . | <input type="checkbox"/> Yes <input type="checkbox"/> No |
|---------------------------------------------------------------------------------------------|----------------------------------------------------------|

- b** If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R? . . . . .

- 4** Describe in Part XIV the intended uses of the organization's endowment funds

**Part VI Investments—Land, Buildings, and Equipment.** See Form 990, Part X, line 10.

Description of investment	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Depreciation	(d) Book value
<b>1a</b> Land . . . . .	11,500			11,500
<b>b</b> Buildings . . . . .				
<b>c</b> Leasehold improvements . . . . .				
<b>d</b> Equipment . . . . .	1,203,078		842,404	360,674
<b>e</b> Other . . . . .				
<b>Total.</b> Add lines 1a-1e (Column (d) should equal Form 990, Part X, column (B), line 10(c).) . . . . . ►				372,174

**Part VII Investments—Other Securities.** See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation Cost or end-of-year market value
Financial derivatives and other financial products		
Closely-held equity interests		
Other		
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 12.) ►		

**Part VIII Investments—Program Related.** See Form 990, Part X, line 13.

(a) Description of investment type	(b) Book value	(c) Method of valuation Cost or end-of-year market value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 13.) ►		

**Part IX Other Assets.** See Form 990, Part X, line 15.

(a) Description	(b) Book value
<b>Total.</b> (Column (b) should equal Form 990, Part X, col.(B) line 15.) . . . . . . . . . . ►	

**Part X Other Liabilities.** See Form 990, Part X, line 25.

(a) Description of Liability	(b) Amount
Federal Income Taxes	
<b>Total.</b> (Column (b) should equal Form 990, Part X, col (B) line 25.) ►	

In Part XIV, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FIN 48

**Part XI Reconciliation of Change in Net Assets from Form 990 to Financial Statements**

1 Total revenue (Form 990, Part VIII, column (A), line 12)	1
2 Total expenses (Form 990, Part IX, column (A), line 25)	2
3 Excess or (deficit) for the year Subtract line 2 from line 1	3
4 Net unrealized gains (losses) on investments	4
5 Donated services and use of facilities	5
6 Investment expenses	6
7 Prior period adjustments	7
8 Other (Describe in Part XIV)	8
9 Total adjustments (net) Add lines 4 - 8	9
10 Excess or (deficit) for the year per financial statements Combine lines 3 and 9	10

**Part XII Reconciliation of Revenue per Audited Financial Statements With Revenue per Return**

1 Total revenue, gains, and other support per audited financial statements . . . . .	1
2 Amounts included on line 1 but not on Form 990, Part VIII, line 12	
a Net unrealized gains on investments . . . . .	2a
b Donated services and use of facilities . . . . .	2b
c Recoveries of prior year grants . . . . .	2c
d Other (Describe in Part XIV) . . . . .	2d
e Add lines 2a through 2d . . . . .	2e
3 Subtract line 2e from line 1 . . . . .	3
4 Amounts included on Form 990, Part VIII, line 12, but not on line 1	
a Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a
b Other (Describe in Part XIV) . . . . .	4b
c Add lines 4a and 4b . . . . .	4c
5 Total Revenue Add lines 3 and 4c. (This should equal Form 990, Part I, line 12 ) . . . . .	5

**Part XIII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return**

1 Total expenses and losses per audited financial statements . . . . .	1
2 Amounts included on line 1 but not on Form 990, Part IX, line 25	
a Donated services and use of facilities . . . . .	2a
b Prior year adjustments . . . . .	2b
c Losses reported on Form 990, Part IX, line 25 . . . . .	2c
d Other (Describe in Part XIV) . . . . .	2d
e Add lines 2a through 2d . . . . .	2e
3 Subtract line 2e from line 1 . . . . .	3
4 Amounts included on Form 990, Part IX, line 25, but not on line 1:	
a Investment expenses not included on Form 990, Part VIII, line 7b . . . . .	4a
b Other (Describe in Part XIV) . . . . .	4b
c Add lines 4a and 4b . . . . .	4c
5 Total expenses Add lines 3 and 4c. (This should equal Form 990, Part I, line 18 ) . . . . .	5

**Part XIV Supplemental Information**

Complete this part to provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part XIV, lines 1b and 2b, Part V, line 4, Part X, Part XI, line 8, Part XII, lines 2d and 4b, and Part XIII, lines 2d and 4b

Identifier	Return Reference	Explanation

## **Grants and Other Assistance to Organizations, Governments and Individuals in the U.S.**

Department of the Treasury  
Internal Revenue Service

**Complete if the organization answered "Yes," on Form 990, Part IV, lines 21 or 22. Attach to Form 990.**

**Open to Public  
Inspection**

**Open to Public  
Inspection**

---

Name of the organization

## NORDIC SKIING ASSOC OF ANCHORAGE

**Employer identification number**

23-7232617

## **Part I General Information on Grants and Assistance**

- 1** Does the organization maintain records to substantiate the amount of the grants or assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? . . . . .  Yes  No

**2** Describe in Part IV the organization's procedures for monitoring the use of grant funds in the United States

**Part II Grants and Other Assistance to Governments and Organizations in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 21 for any recipient that received more than \$5,000. Check this box if no one recipient received more than \$5,000. Use Part IV and Schedule I-1 if additional space is needed.

- 2** Enter total number of section 501(c)(3) and government organizations . . . . . ► **2**

**3** Enter total number of other organizations . . . . . ► **0**

**Part III Grants and Other Assistance to Individuals in the United States.** Complete if the organization answered "Yes" on Form 990, Part IV, line 22.

Use Schedule I-1 (Form 990) if additional space is needed.

**Part IV** **Supplemental Information.** Complete this part to provide the information required in Part I, line 2, and any other additional information.

[See Additional Data Table](#)

Identifier	Return Reference	Explanation
Pt I Line 2		A GRANT COMMITTEE SOLICITS AND REVIEWS ANNUAL GRANTS FROM NON-PROFITS FUNDS AWARDED ARE GENERATED FROM THE ALASKA SKI FOR WOMEN COMMITTEE RECOMMENDATIONS TO THE NSAA BOARD OF DIRECTORS ARE BASED ON A PUBLISHED RATING CRITERIA GRANT RECIPIENTS ARE REQUIRED TO FILE A FINAL REPORT DETAILING FUNDS SPENT AND GOALS ACHIEVED

**2008****Open to Public  
Inspection****SCHEDULE O  
(Form 990)****Supplemental Information to Form 990**

**► Attach to Form 990. To be completed by organizations to provide additional information for responses to specific questions for the Form 990 or to provide any additional information.**

Department of the Treasury  
Internal Revenue Service**Name of the organization**  
NORDIC SKIING ASSOC OF ANCHORAGE**Employer identification number**

23-7232617

Identifier	Return Reference	Explanation
Pt VI-A, Line 5		FROM 2005 TO NOVEMBER 2008, NSAA USED AN OUTSIDE VENDOR,

Identifier	Return Reference	Explanation
		COUNT ME IN, INC (CMI) OF BELLEVUE, WASHINGTON, TO PROCESS ONLINE MEMBERSHIPS, DONATIONS, AND PROGRAM REGISTRATIONS FUNDS WERE COLLECTED BY CMI, HELD IN TRUST, AND THEN PASSED ON TO NSAA ON A BI-MONTHLY BASIS (NET OF TRANSACTION COSTS AND CREDIT CARD PROCESSING FEES) FOR THREE YEARS, CMI PROVIDED PROMPT PAYMENT WITHOUT PROBLEMS BETWEEN OCTOBER 1 AND NOVEMBER 18, 2008 CMI COLLECTED APPROXIMATELY \$151,182 ON BEHALF OF NSAA WHEN THE SCHEDULED PAYMENT DID NOT ARRIVE IN NOVEMBER, 2008, AND REPEAT

Identifier	Return Reference	Explanation
Pt VI-A, Line 6		AS OUTLINED IN ITS BYLAWS, NSAA HAS MEMBERS TERM OF MEMBERSHIP IS OCTOBER 1 - SEPTEMBER 30 INDIVIDUAL OR FAMILY MEMBERSHIPS ARE ESTABLISHED BY COMPLETION OF A MEMBERSHIP APPLICATION FORM AND PAYMENT OF MEMBERSHIP FEE

Identifier	Return Reference	Explanation
Pt VI-A, Line 7a		NSAA'S BOARD OF DIRECTORS IS ELECTED BY A VOTE OF THE MAJORITY OF MEMBERS ATTENDING THE ANNUAL MEMBERSHIP MEETING AT LEAST 10 PERCENT OF THE MEMBERSHIP MUST BE PRESENT TO CONSTITUTE A QUORUM OF THE MEMBERSHIP DIRECTORS ARE ELECTED TO STAGGERED TWO-YEAR TERMS APPROXIMATELY HALF OF THE BOARD IS ELECTED EACH YEAR

Identifier	Return Reference	Explanation
Pt VI-A, Line 10		PRIOR TO THE APRIL 2010 BOARD OF DIRECTOR'S MEETING, AN ELECTRONIC FORM OF THE FORM 990 WAS SENT VIA EMAIL TO THE NORDIC SKIING ASSOCIATION OF ANCHORAGE'S BOARD OF DIRECTORS A PRINTED COPY OF THE FORM 990 WAS ALSO AVAILABLE AT THE MEETING THE EXECUTIVE DIRECTOR WAS AVAILABLE AT THE BOARD MEETING TO ANSWER ANY QUESTIONS THE BOARD APPROVED THE FORM 990 AT THE APRIL 29, 2010 MEETING

Identifier	Return Reference	Explanation
Pt VI-B, Line 12c		MEMBERS OF THE BOARD OF DIRECTORS MUST COMPLETE AN ANNUAL CONFLICT OF INTEREST FORM FORMS ARE REVIEWED BY THE EXECUTIVE DIRECTOR AND THE BOARD PRESIDENT FOR POTENTIAL CONFLICTS ANY CONFLICTS, POTENTIAL CONFLICTS OR PERCEIVED CONFLICTS ARE REVIEWED WITH LEGAL COUNCIL

Identifier	Return Reference	Explanation
Pt VI-B, Line 15		The compensation package of the Executive Director is set by the Board of Directors on an annual basis as part of the budgeting process

Identifier	Return Reference	Explanation
Pt VI-C, Line 19		UPON REQUEST, NSAA WILL MAKE ITS GOVERNING DOCUMENTS, CONFLICT OF INTEREST POLICY OR FINANCIAL STATEMENTS AVAILABLE TO THE PUBLIC AT ITS ADMINISTRATIVE OFFICES DURING NORMAL BUSINESS HOURS ELECTRONIC VERSIONS OF THESE DOCUMENTS CAN ALSO BE SENT VIA EMAIL UPON REQUEST

Identifier	Return Reference	Explanation
Pt IX, Line 24f(B)		SKIER EDUCATION NEWSLETTER EXPENSES 17,833 ATHLETE DEVELOPMENT 24,756 COMPETITION EXPENSES JUNIOR OLYMPICS JUMPING 11,234 COMPETITION EXPENSES WORLD BIATHLON TEAM TRIALS 9,677 COMPETITION EXPENSES ANCHORAGE CUP 4,708 COMPETITION EXPENSES NATIONAL MASTERS 3,205 COMPETITION EXPENSES MISCELLANEOUS RACING 1,478 EVENT EXPENSES ALASKA SKI FOR WOMEN 8,984 EVENT EXPENSES SKI 4 KIDS 2,476 EVENT EXPENSES BACKCOUNTRY TOURS AND HUTS 3,226 TOTAL PROGRAM OTHER EXPENSES \$ 87,577

Identifier	Return Reference	Explanation
Pt IX, Line 24f(C)		ADMIN MEMBER PINS AND DECALS 6,038 ADMIN CREDIT CARD PROCESSING FEES 4,954 ADMIN CALENDAR 5,645 ADMIN MISCELLANEOUS EXPENSES 567 TOTAL MANAGEMENT AND GENERAL OTHER EXPENSES \$ 17,204

For Paperwork Reduction Act Notice, see the Instructions for Form 990

Cat No 51056K

Schedule O (Form 990) 2008

**4562**Form  
Department of the Treasury  
Internal Revenue Service**Depreciation and Amortization  
(Including Information on Listed Property)****2008**Attachment  
Sequence No 67

► See separate instructions. ► Attach to your tax return.

Name(s) shown on return NORDIC SKIING ASSOC OF ANCHORAGE	Business or activity to which this form relates Form 990 / Form 990EZ	<b>Identifying number</b> 23-7232617
-------------------------------------------------------------	--------------------------------------------------------------------------	-----------------------------------------

**Part I Election To Expense Certain Property Under Section 179****Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount See the instructions for a higher limit for certain businesses . . . . .	<b>1</b>	\$ 250,000
2 Total cost of section 179 property placed in service (see instructions) . . . . .	<b>2</b>	
3 Threshold cost of section 179 property before reduction in limitation (see instructions) . . . . .	<b>3</b>	\$ 800,000
4 Reduction in limitation Subtract line 3 from line 2 If zero or less, enter -0- . . . . .	<b>4</b>	
5 Dollar limitation for tax year Subtract line 4 from line 1 If zero or less, enter -0- If married filing separately, see instructions . . . . .	<b>5</b>	

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
-----------------------------	------------------------------	------------------

6		
7 Listed property Enter the amount from line 29 . . . . .	<b>7</b>	
8 Total elected cost of section 179 property Add amounts in column (c), lines 6 and 7 . . . . .	<b>8</b>	
9 Tentative deduction Enter the <b>smaller</b> of line 5 or line 8 . . . . .	<b>9</b>	
10 Carryover of disallowed deduction from line 13 of your 2007 Form 4562 . . . . .	<b>10</b>	
11 Business income limitation Enter the smaller of business income (not less than zero) or line 5 (see instructions) . . . . .	<b>11</b>	
12 Section 179 expense deduction Add lines 9 and 10, but do not enter more than line 11 . . . . .	<b>12</b>	
13 Carryover of disallowed deduction to 2009 Add lines 9 and 10, less line 12 ► <b>13</b>		

**Note:** Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see instructions) . . . . .	<b>14</b>	
15 Property subject to section 168(f)(1) election . . . . .	<b>15</b>	
16 Other depreciation (including ACRS) . . . . .	<b>16</b>	4,163

**Part III MACRS Depreciation (Do not include listed property.) (See instructions.)****Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2008 . . . . .	<b>17</b>	120,823
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ►		

**Section B—Assets Placed in Service During 2008 Tax Year Using the General Depreciation System**

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only—see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property		2,700	7	HY	200 DB	386
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27 5 yrs	MM	S/L	
i Nonresidential real property			27 5 yrs	MM	S/L	
			39 yrs	MM	S/L	
				MM	S/L	

**Section C—Assets Placed in Service During 2008 Tax Year Using the Alternative Depreciation System**

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

<b>Part IV Summary (See instructions)</b>						
21 Listed property Enter amount from line 28 . . . . .	<b>21</b>					680
22 Total Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21 Enter here and on the appropriate lines of your return Partnerships and S corporations—see instr . . . . .	<b>22</b>					126,052
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs . . . . .	<b>23</b>					

**Part V**

**Listed Property** (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

**Section A—Depreciation and Other Information (Caution:** See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No	24b If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
----------------------------------------------------------------------------------------------------------------------------------------------	------------------------------------------------------------------------------------------------------------

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation/ deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)					25			

**26 Property used more than 50% in a qualified business use**

Ford Truck 1986	2003-08-16	100 000 %	4,400	4,400	5 0	200 DB-HY		
Ford Truck	2009-05-20	100 000 %	3,400	3,400	5 0	200 DB-HY	680	

**27 Property used 50% or less in a qualified business use**

%		S/L -	
%		S/L -	
%		S/L -	

28 Add amounts in column (h), lines 25 through 27 Enter here and on line 21, page 1

28

680

29 Add amounts in column (i), line 26 Enter here and on line 7, page 1

29

**Section B—Information on Use of Vehicles**

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person

If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
31 Total commuting miles driven during the year						
32 Total other personal(noncommuting) miles driven						
33 Total miles driven during the year Add lines 30 through 32						
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

**Section C—Questions for Employers Who Provide Vehicles for Use by Their Employees**

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions)

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions )		

**Note:** If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles**Part VI Amortization**

(a) Description of costs	(b) Date amortization begins	(c) A amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) A amortization for this year
42 A amortization of costs that begins during your 2008 tax year (see instructions)					

43 A amortization of costs that began before your 2008 tax year	43
44 Total. Add amounts in column (f) See the instructions for where to report	44

## Additional Data

**Software ID:**

**Software Version:**

**EIN:** 23-7232617

**Name:** NORDIC SKIING ASSOC OF ANCHORAGE

### Form 990, Part VIII - Statement of Revenue - 2a - 2g Program Service Revenue -

	<b>Business Code</b>	<b>(A) Total Revenue</b>	<b>(B) Related or Exempt Function Revenue</b>	<b>(C) Unrelated Business Revenue</b>	<b>(D) Revenue Excluded from Tax under IRC 512, 513, or 514</b>
<b>a</b> Host Nordic Ski Competitions	711,300	234,898	234,898		
<b>b</b> Public Trails Maintenance	711,300	122,117	122,117		
<b>c</b> Host Winter Family Events	711,300	112,841	112,841		
<b>d</b> Athlete Development	711,300	88,579	88,579		
<b>e</b> Ski Education	611,710	11,298	3,676	7,622	